



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

### CHAPTER 4

#### FIRST-YEAR QUALIFYING EXPENDITURE

*Types of expenditure which may qualify for first-year allowances*

#### <sup>F1</sup>45I Certification of environmentally beneficial plant and machinery

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#### **Textual Amendments**

**F1** Ss. 45H-45J repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 33\(1\)\(b\)](#)

#### **Modifications etc. (not altering text)**

**C1** Pt. 2 modified (10.6.2021) by [Finance Act 2021 \(c. 26\), s. 9\(1\)\(a\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 45I.